

Exhibit B



United States
Department of
Agriculture

Grain Inspection,
Packers and Stockyards
Administration

Stop 3601
1400 Independence Ave., SW
Washington, DC 20250-3601

**CERTIFIED MAIL – RETURN RECEIPT
REQUESTED – NO 7000 1670 0011 8977 4057**

JAN 14 2011

James A. Knauer
Kroger, Gardis & Regas, Attorneys at Law
111 Monument Circle, Suite 900
Indianapolis, IN 46204-5125

Dear Mr. Knauer:

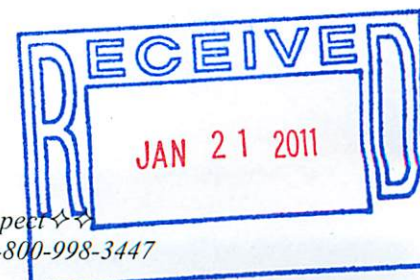
This letter designates you as trustee for Bond No. 785636, originally issued on April 26, 2002, subsequently increased to the final penal sum of \$875,000, and terminated effective December 30, 2010, by Capitol Indemnity Corporation, Madison, Wisconsin. This surety bond provides financial protection to those who sold livestock to the principal, Eastern Livestock Co, LLC (Eastern), New Albany, Indiana, and its designated clearees, under the provisions of the Packers and Stockyards (P&S) Act, 1921, as amended. It is your responsibility to evaluate claims against Eastern pursuant to Bond No. 785636.

As the trustee, you have several important obligations and responsibilities. The trustee must:

1. Administer this bond in accordance with the conditions set forth in clauses 2 and 3 of the enclosed instrument.
2. Obtain the funds pursuant to the bond, and pay claims in accordance with paragraphs (b) and (c) of the bond.
3. Refuse to honor any claim involving a transaction that occurred after the termination date in accordance with paragraph (a) of the bond.

Prior to paying any claimant, the trustee must determine the total amount due to all claimants under this agreement. If the total amount exceeds the penal amount of the bond, the trustee should distribute the funds pro rata among claimants to which such funds are due.

As you were informed in your telephone conversation with Charles Kendall, Trade Practices Division, the Office of the General Counsel, on January 5, 2011, when you agreed to serve as trustee on this bond, claims have been filed against the above described bond. The Packers and Stockyards Program (PSP) Midwestern Regional Office has contacted all potential claimants, and the claimants have executed proof-of-claim forms and furnished documents in support of their claims to Capitol Indemnity Corporation. These documents will be forwarded to you so you may make a formal demand on the surety company for the penal amount of this bond for distribution to known valid claimants. When distribution has been made, please furnish this office with an accounting so we may have a complete record in our files.



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The bond instrument does not contain a provision for payment of compensation to the trustee for services rendered or expenses incurred in carrying out these duties on behalf of claimants under the bond. A trustee can properly incur expenses which are necessary or appropriate to carry out the purposes of the trust, and the trustee is entitled to compensation for all properly incurred expenses. It is generally agreed that the trustee should receive compensation for services and expenses from the proceeds of the bond. Such compensation may be agreed upon by the parties (claimants, surety and the court, if the matter is in litigation) or it may be *specified and ordered* by the court. However, there are no provisions for payment of such compensation by Grain Inspection, Packers and Stockyards Administration, the United States Department of Agriculture, or the United States Government.

In addition to a copy of the bond instrument and relevant riders, you will also find copies of the P&S Act and the regulations enclosed for your reference. Two sections of the regulations, in particular, will be helpful to you in conducting your duties as trustee. Section 201.31 (9 CFR 201.31) describes the condition clauses in which the principal of the bond proposed to engage, and the business activities the bond covers. Section 201.33 (9 CFR 201.33) describes the provisions for persons damaged by failure of the principal to comply with any condition clause of the bond to maintain suit, how to file and provide notification of claims, time limitations, and how the proceeds of the bond may not be used to pay legal expenses of the surety or principal.

If you have any questions regarding this matter, please feel free to contact PSP Policy Litigation Division at (202) 720-7363 or the Midwestern Regional Office at (515) 323-2579.

Sincerely,



 J. Dudley Butler
Administrator

Enclosures

cc: Beth A. Jenks, Senior Claims Specialist
Capitol Indemnity Corporation
PO Box 5900
Madison, WI 53705-0900

Thomas Gibson, President
Eastern Livestock Co., LLC
135 W Market St
New Albany, IN 47150

PSP Midwestern Regional Office